

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON, D. C. 20224

Industry Circular No. 66-11

May 17, 1966

EVIDENCE OF TAXPAYMENT OF SPIRITS USED IN NONBEVERAGE PRODUCTS

Proprietors of Distilled Spirits Plants,
Manufacturers of Nonbeverage Products,
and others concerned:

Industry Circular No. 66-7, dated March 22, 1966, called attention to the regulatory requirement that manufacturers of nonbeverage products obtain certain information from Forms 179 and 2630 to support claims for drawback of tax.

Under the provisions of 26 CFR 197.113, a claim covering distilled spirits received in barrels, drums, or other portable containers bearing distilled spirits stamps shall be accompanied by a statement showing, among other things, the name of the producer, blender, or warehouseman as shown on Form 2630.

In view of the fact that the name of the producer, blender, or warehouseman, as shown on Form 2630, is also shown on the covering Form 179, the information required by 26 CFR 197.113 may be secured from Form 179 in any instance in which a Form 2630 does not accompany the Form 179.

Inquiries regarding this circular should refer to its number and be addressed to your Assistant Regional Commissioner, Alcohol and Tobacco Tax.

Harold A. Serr

Harold A. Serr
Director, Alcohol and Tobacco Tax Division

Distribution May 19, 1966

Distilled Spirits Plants
Special List--Distilled spirits plants
Manufacturers of Nonbeverage Products
Special List--MNB
Inspectors (General)
Inspectors (On-Premises)
Supervisors